

OmniCare Health Plan  
Balance Sheet - Restated  
July 31, 2001  
(in 000s)

	As Reported	Adjustments	Restated
<b>ASSETS</b>			
Cash and cash equivalents	\$ 2,009	\$ -	\$ 2,009
Accounts Receivable			
Premiums	2,670	-	2,670
Providers	405	-	405
Due from the State	979	-	979
Other	1,397	-	1,397
Total Accounts Receivable	5,450	-	5,450
Due from Affiliate	-	875 (1)	875
Accrued Interest Receivable	18	-	18
Total Current Assets	7,477	875	8,352
Investment in CasinoCare	381	-	381
Restricted Investments	1,123	-	1,123
<b>Total Assets</b>	<b>\$ 8,980</b>	<b>\$ 875</b>	<b>\$ 9,855</b>
<b>LIABILITIES</b>			
Medical Claims Payable			
Medical Liabilities	\$ 53,039	\$ 10,528 (2)	\$ 63,567
Capitation Withhold	1,130	(233) (3)	897
Total Medical Claims Payable	54,169	10,295	64,464
Related Party Payable	3,032	(3,032) (4)	-
Advanced Payment Due to Affiliate	2,000	(2,000) (1)	-
Accrued Liabilities	2,407	168 (5)	2,575
Total Liabilities	61,607	5,431	67,038
<b>NET ASSETS</b>			
Net Deficit Prior Year	(25,517)	-	(25,517)
Year to Date Net Loss	(44,760)	(4,556) (6)	(49,316)
Surplus Notes	17,300		17,300
Change in Non-Admitted Assets	350	-	350
Ending Net Assets	(52,627)	(4,556)	(57,183)
<b>Total Liabilities and Net Assets</b>	<b>\$ 8,980</b>	<b>\$ 875</b>	<b>\$ 9,855</b>

**Notes:**

(1) Reclass balance from advanced payment to due from affiliate	\$ (2,000)
Management fees overpaid, and therefore, due to the Plan	2,875
	<u>\$ 875</u>
(2) Pre-rehabilitation liabilities previously understated	\$ 10,528
(3) Adjust to actual capitation withhold and bonuses owed at July 31, 2001	\$ (233)
(4) Previously accrued management fees determined not to be due	\$ 3,032
(5) Adjust for change in estimate	\$ 168
(6) Write-off accrued management fees not due	\$ 3,032
Record management fee overpayment due to the Plan	2,875
Increase medical claims liability	(10,528)
Adjust capitation withhold and bonuses	233
Adjust estimated accrued liabilities	(168)
	<u>\$ (4,556)</u>